

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward Salomon
DOCKET NO.: 04-22748.001-R-1
PARCEL NO.: 14-28-303-053

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Edward Salomon, the appellant, by Attorney Brian Maher with the law firm of Weis DuBrock & Doody in Chicago; and the Cook County Board of Review.

The subject property consists of 3,650 square foot parcel improved with two multi-family dwellings. Dwelling #1 contained a 100-year old, three-story, masonry, multi-family improvement with 3,405 square feet of living area, three bathrooms, a full basement and central air conditioning. Dwelling #2 contained a 115-year old, two-story, masonry improvement with 1,350 square feet of living area as well as a full basement and two bathrooms.

The appellant argued that there was unequal treatment in the assessment process of the improvement identified as dwelling #1 as the basis of this appeal. The assessment of dwelling #2 is not at issue.

The appellant's pleadings included data and descriptions of four suggested comparables located within a two-block radius of the subject. These properties are improved with a two-story or three-story, multi-family dwelling of frame, masonry or frame and masonry exterior construction and a full basement. They range: in bathrooms from three to four; in age from 110 to 115 years; and in size from 3,644 to 4,179 square feet of living area. The improvement assessments range from \$10.73 to \$14.32 per square foot. On the basis of this comparison, the appellant's attorney requested an assessment reduction for dwelling #1.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting a total improvement assessment for both dwellings

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	20,980
IMPR.:	\$	73,551
TOTAL:	\$	94,531

Subject only to the State multiplier as applicable.

PTAB/KPP

located on the subject's parcel of \$84,071. The improvement assessment allocated to dwelling #1 is \$59,211 or \$17.39 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and three suggested comparables. The properties contain two-story, masonry or frame and masonry, multi-family dwellings located within the subject's neighborhood. They range: in age from 112 to 120 years; in bathrooms from two to two and one-half; and in size from 2,244 to 2,703 square feet of living area. Amenities include a full basement and a two-car garage. The improvement assessments range from \$17.65 to \$18.65 per square foot.

The board also submitted three properties in comparison to dwelling #2. The properties contain a one-story or two-story, frame or frame and masonry, multi-family dwelling. They range: in age from 95 to 112 years; in size from 1,700 to 2,117 square feet; and in improvement assessments from \$19.21 to \$21.22 per square foot. Dwelling #2 contains an improvement assessment of \$24,860 or \$18.41 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

In totality, the parties submitted seven equity comparables for dwelling #1. The PTAB finds that appellant's comparables #1 through #3 are most similar to the subject property. The comparables contain a two-story, multi-family dwelling located within a two-block radius of the subject. They range: in age from 110 to 115 years; in size from 3,644 to 3,745 square feet of living area; and in improvement assessments from \$10.73 to \$14.32 per square foot. In comparison, the subject's assessment for dwelling #1 stands at \$17.39 per square foot of living area, which is above the range established by these comparables.

The PTAB further finds that the remaining properties were accorded diminished weight due to a disparity in improvement size.

The PTAB did not consider the board's submitted properties for dwelling #2 for that dwelling was not at issue in this property tax appeal.

On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement, specifically dwelling #1, is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.